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ABSTRACT

Beginning as a pilot study in the spring of 1973, this analysis developed into a full study whose purpose was to determine how much of a financial subsidy the institutions of higher education do provide to the professional touring performing arts. The magnitude of expenditures as well as a measure of subsidies provided by sponsoring institutions is revealed. Data gathered from a questionnaire survey of ACUCAA member campuses during the year July 1, 1972 to June 30, 1974 focused on these art forms: symphony, chamber music, ballet, theatre, vocal recitals, instrumental recitals, contemporary dance, and opera and choral programs. Such programs as rock groups, big name entertainers, folk and jazz presentations were excluded. Three areas of interest were defined: direct program costs, indirect program costs, and income. Results of colleges and universities are a substantial part of the total market for the classical, touring performing arts. It is shown that 2597 performances were presented on 194 campuses, for an average of 13.39 performances per campus. Recommendations are made for increasing support. (LBH)

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COLLEGE AND UNIVERSITY SUPPORT

OF THE

PROFESSIONAL TOURING PERFORMING ARTS

ASSOCIATION OF COLLEGE, UNIVERSITY AND

COMMUNITY ARTS ADMINISTRATORS, INC.

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ASSOCIATION OF COLLEGE, UNIVERSITY AND

COMMUNITY ARTS ADMINISTRATORS, INC.

COLLEGE AND UNIVERSITY SUPPORT

of the

PROFESSIONAL TOURING PERFORMING ARTS

Data Gathered and Analyzed by
Richard Blackburn

Survey Conducted Spring 1974 by the ACUCAA

of its Constituent Membership

in cooperation with the

University of Wisconsin-Madison Graduate School of Business

and the

University of Wisconsin-Madison Center for Arts Administration

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I. INTRODUCTION

Whether one refers to Baumol and Bowen's "income gap" or to the Ford Study's "earnings gap," there is no doubt that the future of the performing arts in the United States is in precarious condition. Inflation, committed cost increases, and the continued inability of admissions to meet expenditures present difficult problems that will require extensive considerations regarding the share of costs to be borne by government and private agencies. Studies such as those conducted by Baumol and Bowen and the Ford Foundation, and news releases by performing institutions such as the Metropolitan Opera, ballet companies and most of the major symphony orchestral associations gain national headlines heralding the financial problems of our times. The intensity of the current situation cannot be diminished or rationalized away--it is real, and no stabilization appears forthcoming.

It is not for the purpose of adding to the present problems that the Association of College, University and Community Arts Administrators has conducted the current study. The Association's publications of Survey Profiles I through V, conducted since 1965, have served to reveal the extent that colleges and universities in North America sponsor the professional touring performing arts. These surveys have studied the extent of such programming, the variety, the regional patterns and the basic expenditures, but, while detailing the direct costs of this programming, they have not been able to identify the indirect costs--or support costs--essential to these presentations.

It has been suspected by those working in arts administration on campuses that their market for the arts has been grossly underestimated, and that the support of both direct and indirect costs provided by colleges and universities is a major subsidy which today faces the same economic problems as those confronting the performers and performing institutions.

This current analysis began as a pilot study in the spring of 1973, and it developed into a full study during the past year. The purpose was clear: to determine how much of a financial subsidy the institutions of

higher education do provide to the professional touring performing arts. This study reveals the magnitude of expenditures as well as a measure of subsidies which are provided by the sponsoring institutions.

Most attention today is directed at government agencies, foundations, corporate donors and private individuals as the means by which to maintain the viability of financially troubled arts organizations and individual artists. These forms of support can never be minimized. However, colleges and universities (sometimes estimated to comprise 70% of the touring market) face the choice in many instances between continued subsidy of the arts and pressing academic needs. The same dollar limitations confronting the nonacademic world are found on campuses; the same increased demands for support of other "more vital" programs are also found on campuses. Limited economic growth and increasing competition for supportive funding apply equally to the business and educational worlds.

This study serves only to reveal the "cost of living" for the presentation of the professional arts on campuses. It is intended to demonstrate that colleges and universities now make a substantial investment in the "quality of life," and that assistance may be necessary in the immediate future if they are to continue to provide a substantial market for the arts.

William M. Dawson
Executive Director, ACUCAA
November, 1974

II. SCOPE

In surveys of this nature, it is often tempting and at times even useful to extrapolate from the actual results of the survey to the entire population of the sample. In this case, the population was the entire ACUCAA membership. The value of such an extrapolation is directly dependent on the representativeness of the returns received as to their accuracy in portraying the actual make-up of the entire population.

For this reason it is necessary to compare some of the demographic characteristics of the survey returns with the known composition of the ACUCAA membership as reported in Profile Survey V[1] of 1973.

COMPARISON BY GEOGRAPHICAL REGIONS

(definition of regions appears in Appendix B)

Region	Profile Survey V Total ACUCAA Membership	Current Survey
Middle Atlantic	18.9%	17.2%
New England	6.3	5.7
West North Central	10.4	9.8
South Atlantic	15.2	11.5
Mountain	5.3	7.4
East South Central	2.5	3.3
Pacific	7.1	7.4
East North Central	22.0	25.4
West South Central	7.6	9.0
Canada-Puerto Rico	5.1	3.0

[1] Sally Margaret Miller (researcher), Profile Survey V, 1972-1973 Season (Madison, WI: Association of College and University Concert Managers, Inc., 1973).

COMPARISON BY STUDENT ENROLLMENT

Enrollment	Profile Survey V ACUCAA	Current Survey
Under 3,000 students (small)	31%	25%
3,000-10,000 students (medium)	34	29
Over 10,000 students (large)	35	47

COMPARISON BY TYPE OF INSTITUTION

Type	Profile Survey V ACUCAA	Current Survey
Public	71%	74%
Private/Church Affiliated	29	26

This comparison seems to indicate that, in general, the returns do give a fairly representative picture of the entire ACUCAA membership. The only areas in which survey responses differ significantly from actual membership figures is in the area of student enrollments. As might be expected, the small and medium sized schools appeared to have the greatest difficulty in providing the information requested. This may be due to a number of reasons including inadequate staff to prepare the information or less sophisticated accounting procedures making information retrieval difficult, if not impossible.

Large schools, on the other hand, with perhaps larger staff and potentially more sophisticated financial reporting procedures responded with a proportionately greater percentage of returns. While this pattern of returns may bias extrapolations to provide a larger than expected figure in some instances, it is not thought that this discrepancy will significantly distort the findings of this survey. It should, however, be kept in mind while analyzing these results.

III. METHODOLOGY

Other studies have established with reasonable certainty the direct costs related to presenting the professional touring arts on campuses; the hidden costs, frequently absorbed in administrative budgets, have not been scrutinized previously. These latter expenditures are difficult to ascertain in many instances, and they are frequently taken for granted by most parties. The present study sought to identify those indirect costs, to evaluate their dollar value and to relate them as a percentage to both direct and total costs. It was believed that such funding provided a substantial subsidy for the arts by the schools.

Copies of the ACUCAA Cost/Revenue Survey were sent to all members of this organization in October 1973. Some 396 surveys were mailed, resulting in 122 responses providing sufficiently complete information to warrant inclusion in the tabulation of results.

The questionnaire (a copy of which appears in Appendix A) requested information in three basic areas of financial activity on the member campuses during the year July 1, 1972, to June 30, 1973. The information was intended to include those figures pertaining to programs which ACUCAA defines as "classical" presentations. This category of programs includes the following art forms:

Symphony	Vocal Recitals
Chamber Music	Instrumental Recitals
Ballet	Contemporary Dance
Theatre	Opera and Choral

This classification does <u>not</u> include such programs as rock groups, big name entertainers, folk and jazz programs.

An examination of the survey instrument shows that the three areas of interest included:

1. Direct Program Costs--Costs associated with the presentation of programs to include artists' fees, hall use charges, programs, tickets, advertising, etc.

2. Indirect Program Costs--Costs associated with the general operations of the presenting organization, to include faculty and staff salaries and wages, fringe benefits, supplies, utilities, maintenance, etc.

3. Income--Sources of income for the programs and support areas to include:

a) Ticket sales;

b) Other income: student/activity fees, funds from the National Endowment for the Arts, State and/or Regional Arts Councils, foundation and corporate gifts, individual donations, and miscellaneous income such as program advertising;

c) Administrative funding, frequently from general funds or funds assigned from the general budget to an operating division of the school such as Physical Plant.

It should also be noted that indirect costs such as depreciation and bond interest were not included in the study.

To arrive at any meaningful results in the analysis of the data submitted for this survey, it is necessary that certain assumptions be made explicit.

Assumption 1. All figures submitted from member institutions were taken from those records covering the presentation of only classical performing arts as defined earlier. One may surmise that, although it might be fairly easy to acquire financial data on classical presentations in the areas of direct costs and ticket revenues, the acquisition of prorated figures on indirect costs and other sources of revenue may have been difficult. This may have prompted some activities to report figures in these areas which represent the total program outlay.

For this reason, alternate calculations of expenditures and subsidies are presented in Appendix C which make different assumptions as to the reliability of data provided. However, in deference to the ability of ACUCAA members to identify the requested information, the basic assumption in all other calculations is that all figures relate to classical presentations.

Assumption 2. The term "Unaccountable Deficit," which appears in this report, refers to the difference between total costs reported and total revenues reported. Most responses indicated that presenting activities were not able to offset all costs with reported revenues. This deficit must be

made up in some manner, and it is assumed that further administrative subsidy is the probable answer, whether in the form of direct funding or in the form of absorbed costs.

Assumption 3. Intuitively at least, it appears that it should be easier to identify cash revenues than costs (especially indirect costs). Therefore, it will be assumed that the "Unaccountable Deficit" does not arise from unreported revenues. Such an assumption seems consistent with the earlier contention that the deficit is probably made up either directly or indirectly by university subsidy.

Assumption 4. Administrative funds are assumed to be institutional monies budgeted to the presenting activity from the school's general operating budget. These funds differ from activity funds, included under "Other Income," which are assumed to come directly from student fees or special student assessments with the school acting only as a surrogate box office by passing these receipts on to the presenting activity.

Assumption 5. As stated, this survey intended to cover only classical presentations. However, to be of further use, this analysis will extrapolate survey results to the total program including popular presentations. To do this, it is necessary to assume that classical programs make up a definite percentage of the entire program. Information contained in Profile Survey V[1] indicated that classical programming accounted for 66% of total program costs and 60% of total revenues.

An examination of survey data reveals that perhaps a two-step procedure would be most effective in identifying expenditures and subsidies provided by colleges and universities to the professional touring performing arts.

Step 1:

Calculate Unaccountable Deficit

Direct Costs
\+
Indirect Costs
=
Total Costs
\-
Total Income
=
Unaccountable Deficit/(Surplus)

---

[1] Ibid.

Step 2:

Calculate the total amount of subsidy provided

Unaccountable Deficit
+
Administrative Funding
=
Total Subsidy

The two figures of primary interest are the total expenditures of the presenting institutions and the total subsidy they provide. While the data presented here are summary in nature, each institution could apply this procedure to a particular situation and arrive at individual figures for expenditures and subsidies. The results could then be compared to the data presented in this study and could prove enlightening in terms of relative amounts involved.

As stated earlier, at every step in the procedure, the given figures can be extrapolated first to the entire ACUCAA membership and then to the total program, including "pop" presentations.

The first extension is accomplished by multiplying survey figures by an extrapolation factor. This factor is arrived at by dividing the total population of a given sample classification by the number of returns received for that sample. For example, there were 396 members of ACUCAA at the time this survey was made. Usable responses totaled 122. The extrapolation factor is 396 divided by 122, or 3.246.

The second extension to the total program is arrived at by dividing all cost figures by .66 (the percentage of the total program costs which accrue from classical presentations) and all revenue figures by .6 and applying the same procedure.

Analysis of the survey data follows, with results grouped according to six different classifications:

1. National Totals
2. State-Supported Schools
3. Private Schools
4. Small Schools
5. Medium Schools
6. Large Schools

Additional analyses of survey data grouped by amount of direct costs appear in Appendix D.

IV. RESULTS

EXPENDITURES AND SUBSIDIES

Classification of Sample: Total

Extrapolation Factor: 3.246 (396/122)

Category	Survey Results	ACUCAA-Classical (extrapolated)	ACUCAA-Total Program (extrapolated)
Costs			
Direct Costs	$9,066,702	$29,430,514	$44,591,687
Indirect Costs	6,288,304	20,411,834	30,927,021
Total Costs	15,355,006	49,842,348	75,518,708
Income			
Ticket Sales	6,730,740	21,847,982	36,413,303
Other Income	3,305,834	10,730,737	17,884,561
Administrative Funds	2,648,010	8,595,440	14,325,734
Total Income	12,684,584	41,174,159	68,623,598
Unaccountable Deficit/(Surplus)	2,670,422	8,668,189	6,895,110
Unaccountable Deficit/(Surplus)	$2,670,422	$8,668,189	$6,895,110
Administrative Funds	2,648,010	8,595,440	14,325,734
Total Administrative Subsidy	5,318,432	17,263,629	21,220,844
Average Subsidy	$ 43,594	$ 43,594	$ 53,588

EXPENDITURES AND SUBSIDIES

Classification of Sample: State-Supported Schools

Extrapolation Factor: 3.122 (281/90)

Category	Survey Results	ACUCAA-Classical (extrapolated)	ACUCAA-Total Program (extrapolated)
Costs			
Direct Costs	$7,011,990	$21,891,432	$33,168,836
Indirect Costs	5,000,220	15,610,686	23,652,554
Total Costs	12,012,210	37,502,118	56,821,390
Income			
Ticket Sales	5,027,040	15,291,418	26,157,363
Other Income	2,943,630	9,190,012	15,316,687
Administrative Funds	1,954,350	6,101,481	10,169,134
Total Income	9,925,020	30,985,911	51,643,184
Unaccountable Deficit/(Surplus)	2,087,190	6,516,207	5,178,206
Unaccountable Deficit/(Surplus)	$2,087,190	$6,516,207	$5,178,206
Administrative Funds	1,954,350	6,101,481	10,169,134
Total Administrative Subsidy	4,041,540	12,617,688	15,347,340
Average Subsidy	$ 44,906	$ 44,906	$ 54,617

EXPENDITURES AND SUBSIDI[illegible]

Classification of Sample: Private Institutions

Extrapolation Factor: 3.594 (115/32)

Category	Survey Results	ACUCAA-Classical (extrapolated)	ACUCAA-Total Program (extrapolated)
Costs			
Direct Costs	$2,054,688	$7,384,549	$11,188,710
Indirect Costs	1,288,256	4,629,992	7,015,139
Total Costs	3,342,944	12,014,541	18,203,849
Income			
Ticket Sales	1,703,712	6,123,141	10,205,234
Other Income	362,400	1,302,466	2,170,776
Administrative Funds	693,728	2,493,258	4,155,431
Total Income	2,759,840	9,918,865	16,531,441
Unaccountable Deficit/(Surplus)	583,104	2,095,676	1,672,408
Unaccountable Deficit/(Surplus)	$ 583,104	$2,095,676	$1,672,408
Administrative Funds	693,728	2,493,258	4,155,431
Total Administrative Subsidy	1,276,832	4,588,934	5,827,839
Average Subsidy	$ 11,103	$ 11,103	$ 50,676

EXPENDITURES AND SUBSIDIES

Classification of Sample: Small Schools (less than 3,000 students)

Extrapolation Factor: 4.1 (123/30)

Category	Survey Results	ACUCAA-Classical (extrapolated)	ACUCAA-Total Program (extrapolated)
Costs			
Direct Costs	$1,522,770	$6,243,357	$9,459,632
Indirect Costs	967,410	3,966,381	6,009,668
Total Costs	2,490,180	10,209,738	15,469,300
Income			
Ticket Sales	1,261,200	5,170,920	8,618,200
Other Income	452,190	1,853,979	3,089,965
Administrative Funds	408,930	1,676,613	2,794,355
Total Income	2,122,320	8,701,512	14,502,520
Unaccountable Deficit/(Surplus)	367,860	1,508,226	966,780
Unaccountable Deficit/(Surplus)	$ 367,860	$1,508,226	$ 966,780
Administrative Funds	408,930	1,676,613	2,794,355
Total Administrative Subsidy	776,790	3,184,839	3,761,135
Average Subsidy	$ 25,893	$ 25,893	$ 30,578

EXPENDITURES AND SUBSIDIES

Classification of Sample: Medium Schools (3,000-10,000 students)

Extrapolation Factor: 3.857 (135/35)

Category	Survey Results	ACUCAA-Classical (extrapolated)	ACUCAA-Total Program (extrapolated)
Costs			
Direct Costs	$1,140,090	$4,397,327	$6,662,617
Indirect Costs	656,565	2,532,371	3,836,926
Total Costs	1,796,655	6,929,698	10,499,543
Income			
Ticket Sales	528,640	2,038,964	3,398,274
Other Income	653,275	2,519,682	4,199,469
Administrative Funds	361,515	1,394,363	2,323,939
Total Income	1,543,430	5,953,009	9,921,682
Unaccountable Deficit/(Surplus)	253,225	976,689	577,681
Unaccountable Deficit/(Surplus)	$ 253,225	$ 976,689	$ 577,681
Administrative Funds	361,515	1,394,363	2,323,939
Total Administrative Subsidy	614,740	2,371,052	2,901,620
Average Subsidy	$ 17,564	$ 17,564	$ 21,493

EXPENDITURES AND SUBSIDIES

Classification of Sample: Large Schools (over 10,000 students)

Extrapolation Factor: 2.421 (138/57)

Category	Survey Results	ACUCAA-Classical (extrapolated)	ACUCAA-Total Program (extrapolated)
Costs			
Direct Costs	$6,403,836	$15,503,686	$23,490,433
Indirect Costs	4,664,310	11,292,294	17,109,536
Total Costs	11,068,146	26,795,980	40,599,969
Income			
Ticket Sales	4,940,817	11,961,717	19,936,195
Other Income	2,200,428	5,327,236	8,878,727
Administrative Funds	1,877,637	4,545,759	7,576,265
Total Income	9,018,882	21,834,712	36,391,187
Unaccountable Deficit/(Surplus)	2,049,264	4,961,268	4,208,782
Unaccountable Deficit/(Surplus)	$2,049,264	$4,961,268	$4,208,782
Administrative Funds	1,877,637	4,545,759	7,576,265
Total Administrative Subsidy	3,926,901	9,507,027	11,785,047
Average Subsidy	$ 68,893	$ 68,893	$ 85,399

V. CONCLUSIONS

The colleges and universities are a substantial part of the total market for the classical, touring performing arts. ACUCAA's Profile Survey V[1] revealed that 2,597 performances were presented on 194 campuses in 1972-73, for an average of 13.39 performances per campus. If a projection of this average to the 400 schools in ACUCAA is made, a possible 5,356 performances were given. A projection to the nearly 3,000 institutions of higher learning might also be possible indicating a significant performance market. It is impossible to ascertain exactly what percentage of total touring performances the above figures represent, but a decline in the number of school presentations would limit even more sharply the current opportunities for professional artists to gain their livelihood in their chosen profession. Nor are artists the only persons who would be adversely affected; for a lessening of presentations under campus auspices would diminish audience opportunities for students at the schools and a significant number of persons in the respective communities. Indeed, many college and university programs draw substantially large numbers of nonuniversity audiences, and in many instances provide a large geographic region with the only opportunity to participate in live performances.

The nearly $50 million expended annually by the ACUCAA membership for the classical touring arts is a significant amount. Far more impressive results can be obtained if one recalls that the basis of this study--the membership of ACUCAA--is approximately 400 schools and represents only about 15% of the almost 3,000 institutions of higher learning. Thus, it is conceivable, though not defensible statistically at this time, that the national total expended in this area is in excess of $370 million annually.

If there is doubt that the schools have made a serious commitment to support of the classical arts, it should be noted that beyond revenues derived from ticket sales, activity fees and minor miscellaneous sources, the average institutional subsidy by the schools surveyed is $43,594; again, it is possible that the national total subsidy amounts to over $130 million annually.

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[1] Ibid.

The figures are even more startling if areas such as jazz and folk programs, as well as rock and big name entertainers, are included. The membership of ACUCAA makes a total expenditure of over $75 million annually, and over $21 million is in the form of outright institutional subsidy. If various other assumptions are made concerning the information available, these totals vary from $65 million to $75.7 million in expenditures and from $10.7 million to $43.9 million in subsidies (see Appendix C). Based on a national total of institutions of higher education, expenditures might be in excess of one-half a BILLION dollars with a national total subsidy of over $160 million by the schools. Regardless of the figures used to show the considerable expenditures, it is important to note where the revenue is found to cover the costs.

- "Ticket Sales" return 43.8% of the total expenditures for classical programming and 48.2% for all programming.
- "Other Income" returns 21.5% of the total expenditures for classical programming and 23.7% for all programming in the surveyed schools.
  - "Other Income" includes $240,723 from the National Endowment for the Arts and state arts councils, or accounts for only 1.6% of the total expenditures for classical programming.
  - "Other Income" also includes $95,421 from corporate and foundation gifts/grants, or 6/10ths of 1% of the expenses, while $268,094 from individual gifts accounts for 1.7% of the total expenditures for classical programming.
  - NEA, state council, corporate/foundation, and individual funds total $604,238 and cover only 3.9% of the classical expenditure.
- "Administrative Funds" account for 34.6% of the expenditures for classical programming (see Appendix E).

The study revealed that smaller budgeted programs have a greater dependency on student activity funds than do larger budgeted programs. Schools with budgets less than $75,000 received an average of 36.8% of their revenue from such funds, while programs with budgets from $75,000 to over $250,000 received an average of 11.7% of their revenue from those funds. Programs with budgets over $250,000 received only 4.5% of their revenue in this manner.

The more obvious surface or direct costs of presentation have always been given the greatest amount of attention in previous studies. Artists' fees, hall rental, programs, tickets, promotion and publicity, and the other "visible"

expenses are considerable. However, without the support areas of staff, utilities, maintenance, supplies, etc., which are an essential part of any performing arts center and its program, there would be no presentations, only empty halls. It is also noteworthy that this study did not include costs such as depreciation or miscellaneous charges such as trash collection, protection and security services, accounting and payroll office services, etc.

The survey shows that indirect costs amount to 40.95% of the total costs for classical programming (see Appendix F). Of the indirect costs, wages and fringe benefits amount to 24.2% of the total expenditures; utilities comprise the next largest area of expenditure followed by equipment purchases and other areas surveyed (see Appendix G). Administrative funding provides over one-third of the total costs for classical presentations. The danger to the arts is that colleges and universities, whether state or private, are faced with the same economic pressures and decisions as any other public agency or private business. Choices will be made regarding the distribution of available dollars, and the choices could adversely affect the sizeable market that higher education represents for the arts.

VI. RECOMMENDATIONS

The report of the Ford Foundation, The Finances of the Arts, points out the need for increasing support of the arts from public funds, corporations, and private gifts and donations. Robert Brustein,[1] commenting on the report, notes the need for increased support from the private foundations as well. The increasing deficits faced yearly by performing arts organizations and by performing arts centers cannot be met from ticket sales, a point now so obvious that no further comment is necessary. What has not been as obvious is that the performing arts centers and programs on campuses of higher education, which are a substantial and highly viable market for the classical touring arts, are heavily dependent on administrative subsidy and student activity fees to meet the difference between expenditures and ticket sales. For many institutions there is a danger in a continued reliance on administrative funding and activity funds as primary sources of subsidy.

It is clear that any reevaluation of funding policies by academic administrations and resulting cutbacks in campus programming could jeopardize an already limited national market for the arts, nor is it reasonable to suppose that additional ticket sales can bridge the loss of such administrative subsidy. With governance and administration of student activity funds being given to student groups in many instances, and sometimes by legal decree, there is a risk of those funds being diverted from support of arts programming to more "relevant" felt needs by student bodies, again with an adverse effect nationally. In the latter instance, too many university administrations have haphazardly given the authority for distribution of these funds to student groups; it has amounted to abdication of responsibility in some cases and a sop to student activists in others in order to avoid confrontation. Under the guise of populism and the rush to involve everyone in the decision-making process, we have forgotten that knowledgeable leadership is needed, particularly from caring administrators.

---

[1] Robert Brustein, "The Coming Crisis for the Arts: Who's Going to Foot the Bill?," The New York Times, September 15, 1974, Arts and Leisure Section, pp. 1 and 12.

The results of this study should make a first recommendation obvious: those who comprise both leadership and membership in the artistic community recognize the present level of support of the arts by colleges and universities, recognize the potential dangers to performance opportunities if programming is curtailed due to reduced campus subsidies, and view and treat the campus arts centers realistically as significant contributors to the vitality of the professional arts.

A second recommendation requires a broader vision and greater cooperative effort by center administrators, university administrations, community arts leaders, state arts councils, and the National Endowment for the Arts in utilizing fully the potential resources available on the campuses. Expanded and more diversified programming could serve a larger and more varied public; halls on campuses could be viewed as performance sites for community groups; experimental programs and projects could be conducted utilizing the full research resources of the schools. It is a curious fact that other agencies seek out higher education to do pilot and experimental programs in all fields from agriculture, engineering and education to the humanities and the sciences; rarely are the unmatched resources of the campuses sought for the same kinds of programs in the arts.

The current level of supportive funding for the universities from NEA and state arts councils is both miniscule and limited almost entirely to support of one art form--dance--through the Dance Touring Program. Based on this highly successful model, NEA should seek to establish residency programs in other performance areas. Greater inclincation is being evidenced currently by various government and private agencies to fund arts "institutions" as well as artists. It is imperative that campus arts centers be recognized as arts "institutions" of national and regional significance, and that they be assisted as surely as the performing arts centers in the metropolitan areas.

This designation, however, must be earned, and universities should be actively seeking ways by which to serve a broader community. The campus arts center should be serving as a total resource in as many ways as possible for students, faculty and staff, the community, and the region; nor should it neglect to think of itself as a resource for artists. Phrased another way, college and university administrators should conceive of their resources of

facilities and personnel as social entities and responsive to the needs of that society of which they are a part. ACUCAA's Profile Surveys have revealed that few programs nationally are performing before capacity audiences; there is room for a larger, wider audience. Assuming that audience may come from the non-university community, it can mean additional revenues from ticket sales. Rentals charged community users can also mean revenue to help offset the indirect costs and subsidy required of the institution. By serving a wider audience in a variety of ways, campuses can help both the community and themselves.

The need for supportive assistance from outside funds for the campus arts centers has been met on those infrequent occasions when the schools have actively worked to serve a broader constituency than that found only or primarily within the confines of the campus. Institutions must become aware of those sources and must become more aggressive in the development of programming which will allow successful solicitation of those funds. An example of this is the recent announcement by the NEA of a pilot program of support for arts centers and festivals. The program "proposes to assist applicant organizations in solving problems associated with the brokerage function." The grants will be awarded for new and expanded efforts in fund-raising, audience development, and exploration of new formats and locations for presentation. It is fair to say that the campus sponsors, if they hope to qualify, must recognize that they are bridges between artists and audiences, and they must propose means by which to improve and enlarge substantially their present "brokerage" role in the arts. A subjective prediction is that schools which are unwilling to see the "boundaries of the campus as the boundaries of the state" will not be considered for participation.

This expanded role must be accompanied by better record-keeping; any potential outside source of funds will insist on accountability. This survey has amplified further the negligence that permeates the entire arts world in regard to keeping accurate records. Many center administrators have difficulty in even presenting accurate attendance figures, but it is also evident that universities are not always aware of the amount of subsidy they provide annually in support of the arts. Larger institutions, judging by the number of returns from this group, appear to have a better grasp of their indirect costs. A purely subjective analysis of the survey responses revealed that many small schools returned their questionnaires with statements such as "I

don't know," or "impossible to determine in our situation." Unless the institutions are following absolutely archaic accounting procedures, such figures should be available. While the figures may not leap immediately from the ledgers, simple calculations and prorating of costs by the comptroller's staff should provide at least a "ball park" indication of indirect costs.

A final recommendation is that this study be undertaken at least biennially. Coupled with ACUCAA's Profile Surveys, it can identify shifts in expenditure and funding patterns. The inclusion of nonprofit community presentors will also more clearly indicate the scope of programming on campuses and in communities.

In spite of its initial imperfections, it is hoped that this first survey and its findings have provided new and useful information on the role of higher education in the economy of the professional, touring, performing arts. The cultural life of a university is as important as its academic life. A university should serve as a cultural focal point for a much wider community than only its students; it can and should provide artistic resources otherwise unavailable to its local and regional community. A program in the arts must be viewed from the perspective of the university's enduring and sustaining life. There are ways by which the institutions of higher learning can assist themselves in reducing the current levels of subsidy while still enhancing the arts program. However, no differently than their counterparts in the non-academic sector, it must be clearly recognized that subsidy from a variety of sources will remain a necessity for the healthy maintenance and growth of the programs.

APPENDIX A

QUESTIONNAIRE

22
ASSOCIATION OF COLLEGE AND UNIVERSITY CONCERT MANAGERS, INC.
ACUCM
P.O. Box 2137 Madison, Wisconsin 53701 608/262-0004

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Iowa City, Iowa 52242

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Madison, Wisconsin 53706

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Ball State University
Muncie, Indiana 47306

CONFERENCE CHAIRMAN
MRS. RUTH GLAZER
Eastman School of Music
Rochester, New York 14604

URGENT!

Dear Colleague:

Last spring ACUCM conducted a pilot study to determine the total support that universities provide the professional touring performing arts. The results were staggering and our best estimated projection is that 350 ACUCM schools alone have a $100 million investment annually.

We must verify the projection! We must have your help! Every program is important because every dollar spent accumulates to an impressive total!

Some people believe the universities are not a significant part of the cultural environment; this study is intended to prove conclusively that higher education not only represents a significant market whose needs must be heeded, but it also subsidizes the touring arts to a great degree.

Other studies have concerned themselves primarily with direct costs (e.g., fees, stagehands, etc.); this study also includes indirect costs (e.g., salaries, fringe benefits, etc.). It is this latter amount that is usually direct university support.

The questionnaire which is attached has been held to a minimum and is intended to be as specific as possible. Please, help us establish the facts about higher education's role in the economy of the arts.

General Guidelines:

1. The study covers last season: July 1, 1972 to June 30, 1973.

2. The study includes only the "classical" touring performing arts; do not include "pop" programming, rock concerts, etc.

3. A stamped, self-addressed envelope is enclosed for return of the questionnaire.

4. We know your time is valuable, but we need your cooperation. Every program is important!

5. Deadline for return is DECEMBER 1, 1973.

MEMBER OF THE AMERICAN COUNCIL ON EDUCATION

Specific Guidelines: 23

1. Item I, Direct Costs: these are the most easily determined costs and include fees, hall rental, tickets, etc.

2. Item II, Indirect Costs: it is our contention that there is a concert manager, that there are maintenance personnel, that a hall is heated and lighted, etc. --all these are positive costs to the university without which the direct costs would probably never be incurred. Your accounting offices and business managers can give you great help here.

   A. Salaries--this should include wages paid you, your staff, maintenance staff, student employees, etc. If assigned duties are not full-time, prorate the wage by the time spent on programming; e.g., annual salary $15,000, 50% time assignment to programming, wage = $7,500.

   B. Fringe Benefits--this should include Social Security, hospitalization insurance, retirement, and other fringe benefits paid by the school. Again, this may have to be prorated. This information is frequently available in your business office.

   C. Supplies, Postage, Printing--basically this refers to an office operation.

   D. Utilities--the business office can be helpful here; if records are not kept for individual buildings, the business manager may be able to give an educated estimate. This may have to be prorated.

   E, F, G--hopefully, are self-explanatory.

3. Item III, Income--this is not necessarily a balance sheet. If total costs exceed total income, we will assume that the university somehow covers the difference.

Thank you in advance for your time and effort.

Sincerely,

William M. Dawson
Executive Director

Richard Blackburn
James O'Connell
Project Assistants

WMD:gm
Encl.
10/23/73

COSTS OF PRESENTING THE PROFESSIONAL TOURING PERFORMING ARTS

24

July 1, 1972 - June 30, 1973

ame of Individual Completing Form_____

nstitution_____ Public___ Private___ Enrollment_____

Direct Program Costs (costs associated directly with the presentation of your programs. Includes but should not be limited to artist's fees, hall use charges, performance night security, stagehands, ushers, programs, tickets, publicity, advertising, promotion, etc.)

$_____

I. Indirect Program Costs

A. Salaries and Wages (of all employees, full or part time including maintenance personnel and students. May have to be prorated.)

$_____

B. Fringe Benefits (pension plans, hospitalization insurance, FICA contributions made by the institution. The comptroller or business manager may be able to determine benefits as a percentage of salaries. May have to be prorated.)

$_____

C. Supplies, Postage and Printing for nonprogram materials.

$_____

D. Utilities (electricity, telephone, water, etc. The chief of maintenance or the business manager may offer an educated guess if records are not kept for individual buildings. May have to be prorated.)

$_____

E. Membership Fees in professional organizations and Expenses Involved in attending professional meetings.

$_____

F. Facility Maintenance and Repair (may have to be prorated).

$_____

G. Equipment Purchases, Maintenance and Repair (may have to be prorated).

$_____

H. Other (please specify)_____

$_____

III. Income

A. Ticket Sales

$_____

B. Outside Subsidy

1. $_____ National Endowment for the Arts
2. $_____ State and/or Regional Arts Councils
3. $_____ Foundation and corporate gifts
4. $_____ Individual gifts and alumni donations

C. University Subsidy

1. $_____ Activity funds and/or student fees
2. $_____ Administrative funds

D. Other (program advertising, concessions, etc., please specify)

_____

$_____

THANK YOU

RETURN BY DECEMBER 1, 1973

To: William M. Dawson, Executive Director
Association of College and University Concert Managers, Inc.
P. O. Box 2137
Madison, Wisconsin 53701

APPENDIX B

GEOGRAPHICAL GROUPINGS

Middle Atlantic

New Jersey
New York
Pennsylvania

New England

Connecticut
Maine
Massachusetts
New Hampshire
Rhode Island
Vermont

West North Central

Iowa
Kansas
Minnesota
Missouri
Nebraska
North Dakota
South Dakota

South Atlantic

Delaware
Washington, D.C.
Florida
Georgia
Maryland
North Carolina
South Carolina
Virginia
West Virginia

Canada-Puerto Rico

Mountain

Arizona
Colorado
Idaho
Montana
Nevada
New Mexico
Utah
Wyoming

East South Central

Alabama
Kentucky
Mississippi
Tennessee

Pacific

Alaska
California
Hawaii
Oregon
Washington

East North Central

Illinois
Indiana
Michigan
Ohio
Wisconsin

West South Central

Arkansas
Louisiana
Oklahoma
Texas

APPENDIX C

EXPENDITURE AND SUBSIDY ANALYSIS

ALTERNATE ASSUMPTIONS

This analysis of cost and revenue figures for the total sample population is based on the following assumptions:

1. All costs reported pertain only to classical programming.
2. All revenues reported pertain to the total program.

EXPENDITURES AND SUBSIDIES

Classification of Sample: Total

Extrapolation Factor: 3.246 (396/122)

Category	Survey Results	ACUCAA-Classical (extrapolated)	ACUCAA-Total Program (extrapolated)
Costs			
Direct Costs	No Change	No Change	$44,591,687
Indirect Costs			30,927,021
Total Costs			75,718,708
Income			
Ticket Sales			21,847,982*
Other Income			10,730,737*
Administrative Funds			8,595,440*
Total Income			41,174,159*
Unaccountable Deficit/(Surplus)			34,344,549
Unaccountable Deficit/(Surplus)			$34,344,549
Administrative Funds			8,595,440
Total Administrative Subsidy			43,939,989
Average Subsidy			$ 110,960

*No extrapolation required.

This analysis of cost and revenue figures for the total sample population is based on the following assumptions:

1. Only direct costs pertain to classical programming.
2. All indirect costs and all revenues pertain to the total program.

EXPENDITURES AND SUBSIDIES

Classification of Sample: Total

Extrapolation Factor: 3.246 (396/122)

Category	Survey Results	ACUCAA-Classical (extrapolated)	ACUCAA-Total Program (extrapolated)
Costs			
Direct Costs	No Change	No Change	$44,591,687
Indirect Costs			20,411,834*
Total Costs			65,003,521
Income			
Ticket Sales			21,847,982*
Other Income			10,730,737*
Administrative Funds			8,595,440*
Total Income			41,174,159
Unaccountable Deficit/(Surplus)			23,829,362
Unaccountable Deficit/(Surplus)			$23,829,362
Administrative Funds			8,595,440
Total Administrative Subsidy			32,424,802
Average Subsidy			$ 81,881

*No extrapolation required.

This analysis of cost and revenue figures for the total sample population is based on the following assumptions:

1. Direct costs and all revenues pertain to classical programming.
2. Indirect costs pertain to the total program.

EXPENDITURES AND SUBSIDIES

Classification of Sample: Total

Extrapolation Factor: 3.246 (396/122)

Category	Survey Results	ACUCAA-Classical (extrapolated)	ACUCAA-Total Program (extrapolated)
Costs			
Direct Costs	No Change	No Change	$44,591,687
Indirect Costs			20,411,834*
Total Costs			65,003,521
Income			
Ticket Sales			36,413,303
Other Income			17,884,561
Administrative Funds			14,325,734
Total Income			68,623,598
Unaccountable Deficit/(Surplus)			(3,620,077)
Unaccountable Deficit/(Surplus)			$(3,620,077)
Administrative Funds			14,325,734
Total Administrative Subsidy			10,705,657
Average Subsidy			$ 27,034

*No extrapolation required.

APPENDIX D

EXPENDITURE AND SUBSIDY ANALYSIS

BY DIRECT COSTS

EXPENDITURES AND SUBSIDIES

Classification of Sample: Under $10,000 in Direct Costs

Extrapolation Factor: Not Applicable (16 institutions)

Category	Survey Results	ACUCAA-Classical (extrapolated)	ACUCAA-Total Program (extrapolated)
Costs			
Direct Costs	$105,056	Not Applicable	$159,176
Indirect Costs	69,344		105,067
Total Costs	174,400		264,243
Income			
Ticket Sales	22,608		37,680
Other Income	66,448		110,746
Administrative Funds	45,472		75,787
Total Income	134,528		224,213
Unaccountable Deficit/(Surplus)	39,872		40,030
Unaccountable Deficit/(Surplus)	$39,872		$40,030
Administrative Funds	45,472		75,787
Total Administrative Subsidy	85,344		115,817
Average Subsidy	$ 5,334		$ 7,239

EXPENDITURES AND SUBSIDIES

Classification of Sample: $10,000-$19,999 in Direct Costs

Extrapolation Factor: Not Applicable (19 institutions)

Category	Survey Results	ACUCAA-Classical (extrapolated)	ACUCAA-Total Program (extrapolated)
Costs			
Direct Costs	$270,104	Not Applicable	$409,248
Indirect Costs	210,615		319,114
Total Costs	480,719		728,362
Income			
Ticket Sales	73,074		121,790
Other Income	183,616		306,027
Administrative Funds	115,824		193,040
Total Income	372,514		620,857
Unaccountable Deficit/(Surplus)	108,205		107,505
Unaccountable Deficit/(Surplus)	$108,205		$107,505
Administrative Funds	115,824		193,040
Total Administrative Subsidy	224,029		300,545
Average Subsidy	$ 11,791		$ 15,818

EXPENDITURES AND SUBSIDIES

Classification of Sample: $20,000-$29,999 in Direct Costs

Extrapolation Factor: Not Applicable (23 institutions)

Category	Survey Results	ACUCAA-Classical (extrapolated)	ACUCAA-Total Program (extrapolated)
Costs			
Direct Costs	$549,539	Not Applicable	$832,635
Indirect Costs	268,364		406,612
Total Costs	817,094		1,239,247
Income			
Ticket Sales	173,144		288,573
Other Income	89,884		149,807
Administrative Funds	500,066		833,443
Total Income	763,094		1,271,823
Unaccountable Deficit/(Surplus)	54,809		(32,576)
Unaccountable Deficit/(Surplus)	$ 54,809		$(32,576)
Administrative Funds	500,066		833,443
Total Administrative Subsidy	554,875		800,867
Average Subsidy	$ 24,125		$ 34,820

EXPENDITURES AND SUBSIDIES

Classification of Sample: $30,000-$39,999 in Direct Costs

Extrapolation Factor: Not Applicable (14 institutions)

Category	Survey Results	ACUCAA-Classical (extrapolated)	ACUCAA-Total Program (extrapolated)
Costs			
Direct Costs	$477,890	Not Applicable	$724,076
Indirect Costs	395,080		598,606
Total Costs	872,970		1,322,682
Income			
Ticket Sales	236,110		393,517
Other Income	261,212		435,353
Administrative Funds	166,390		277,317
Total Income	663,712		1,106,187
Unaccountable Deficit/(Surplus)	209,258		216,495
Unaccountable Deficit/(Surplus)	$209,258		$216,495
Administrative Funds	166,390		277,317
Total Administrative Subsidy	375,648		493,812
Average Subsidy	$ 26,832		$ 35,272

EXPENDITURES AND SUBSIDIES

Classification of Sample: $40,000-$74,999 in Direct Costs

Extrapolation Factor: Not Applicable (15 institutions)

Category	Survey Results	ACUCAA-Classical (extrapolated)	ACUCAA-Total Program (extrapolated)
Costs			
Direct Costs	$847,830	Not Applicable	$1,284,591
Indirect Costs	461,835		699,750
Total Costs	1,309,665		1,984,341
Income			
Ticket Sales	439,335		732,225
Other Income	568,095		946,825
Administrative Funds	189,585		315,975
Total Income	1,197,015		1,995,025
Unaccountable Deficit/(Surplus)	112,650		(10,684)
Unaccountable Deficit/(Surplus)	$112,650		$(10,684)
Administrative Funds	189,585		315,975
Total Administrative Subsidy	302,235		305,291
Average Subsidy	$ 20,149		$ 20,353

EXPENDITURES AND SUBSIDIES

Classification of Sample: $75,000-$124,999 in Direct Costs

Extrapolation Factor: Not Applicable (14 institutions)

Category	Survey Results	ACUCAA-Classical (extrapolated)	ACUCAA-Total Program (extrapolated)
Costs			
Direct Costs	$1,356,026	Not Applicable	$2,054,585
Indirect Costs	1,838,662		2,785,851
Total Costs	3,194,688		4,840,436
Income			
Ticket Sales	957,194		1,595,323
Other Income	470,834		784,724
Administrative Funds	483,854		806,423
Total Income	1,911,882		3,186,470
Unaccountable Deficit/(Surplus)	1,282,802		1,653,966
Unaccountable Deficit/(Surplus)	$1,282,802		$1,653,966
Administrative Funds	483,854		806,423
Total Administrative Subsidy	1,766,656		2,460,389
Average Subsidy	$ 126,190		$ 175,742

EXPENDITURES AND SUBSIDIES

Classification of Sample: $125,000-$249,999 in Direct Costs

Extrapolation Factor: Not Applicable (11 institutions)

Category	Survey Results	ACUCAA-Classical (extrapolated)	ACUCAA-Total Program (extrapolated)
Costs			
Direct Costs	$1,993,288	Not Applicable	$3,020,133
Indirect Costs	1,223,134		1,853,233
Total Costs	3,216,422		4,873,366
Income			
Ticket Sales	1,456,037		2,426,728
Other Income	658,757		1,027,928
Administrative Funds	755,931		1,259,885
Total Income	2,870,725		4,784,541
Unaccountable Deficit/(Surplus)	345,697		88,825
Unaccountable Deficit/(Surplus)	$345,697		$ 88,825
Administrative Funds	755,931		1,259,885
Total Administrative Subsidy	1,101,628		1,348,710
Average Subsidy	$100,148		$122,626

EXPENDITURES AND SUBSIDIES

Classification of Sample: Over $250,000 in Direct Costs

Extrapolation Factor: Not Applicable (10 institutions)

Category	Survey Results	ACUCAA-Classical (extrapolated)	ACUCAA-Total Program (extrapolated)
Costs			
Direct Costs	$3,466,964	Not Applicable	$5,252,976
Indirect Costs	1,821,280		2,759,515
Total Costs	5,288,244		8,012,491
Income			
Ticket Sales	3,373,203		5,622,005
Other Income	565,876		943,127
Administrative Funds	832,124		1,386,873
Total Income	4,771,203		7,952,005
Unaccountable Deficit/(Surplus)	517,041		60,486
Unaccountable Deficit/(Surplus)	$517,041		$ 60,486
Administrative Funds	832,124		1,386,873
Total Administrative Subsidy	1,349,165		1,447,359
Average Subsidy	$134,916		$144,736

APPENDIX E

SUBSIDY AS A PERCENTAGE OF EXPENDITURES

Category	Survey/ACUCAA-Classical	ACUCAA-Total Program
National Totals	34.6%	28.1%
State-Supported Schools	33.6	27.0
Private Schools	38.2	32.0
Small Schools	31.2	24.3
Medium Schools	34.2	27.6
Large Schools	35.5	29.0
Direct Costs:		
Under $10,000	48.9	43.8
$10,000-$19,999	46.6	41.3
$20,000-$29,999	67.9 (32.9)*	64.6 (25.2)
$30,000-$39,999	43.0	37.3
$40,000-$74,999	23.1 (31.5)	15.4 (27.6)
$75,000-$124,999	55.3	50.8
$125,000-$250,000	34.3	27.7
Over $250,000	25.5	18.6

*Percentages in parentheses indicate those results when data were reanalyzed upon eliminating in each instance one observation from each sample which had an inordinately large figure in the return relative to others in the same classification.

APPENDIX F

INDIRECT COSTS AS A PERCENTAGE OF TOTAL COSTS

Category	Survey/ACUCAA-Classical
National Totals	40.95%
State-Supported Schools	41.63
Private Schools	38.54
Small Schools	38.85
Medium Schools	36.54
Large Schools	42.14
Direct Costs:	
Under $10,000	39.76
$10,000-$19,999	43.81
$20,000-$29,999	32.84
$30,000-$39,999	45.26
$40,000-$74,999	35.26
$75,000-$124,999	57.55
$125,000-$250,000	38.03
Over $250,000	34.44

APPENDIX G

INDIRECT ITEM COSTS AS A PERCENTAGE OF TOTAL COSTS

	Wages/ Salaries	Fringe Benefits	Supplies	Utilities	Membership/ Travel	Facility Maintenance & Repair	Equipment Purchase	Other/ Misc.
National Budget:	21.4%	2.8%	2.0%	5.6%	.5%	3.9%	2.1%	2.7%
Under $10,000	28.9	2.8	1.6	2.5	1.9	.9	1.1	-
$10,000-20,000	16.8	1.8	1.7	4.4	1.1	6.9	10.8	.3
$20,000-30,000	20.8	2.5	2.0	2.5	1.2	2.0	1.3	.5
$30,000-40.000	24.7	2.4	2.3	8.0	.8	2.7	3.2	1.1
$40,000-75,000	20.9	2.6	2.4	4.9	.7	1.1	1.6	1.1
$75,000-125,000	24.4	3.7	2.2	7.0	.4	9.0	2.2	8.7
$125,000-250,000	19.2	2.7	2.0	6.4	.2	2.7	1.7	3.1
Over $250,000	20.9	2.7	1.7	4.7	.3	2.6	1.5	.1